

Classroom strategies for improving students' oral communication skills

Debra M. Grace ^{a,*}, Jeanette W. Gilsdorf ^{b,1}

^a *Department of Accountancy, College of Business Administration, California State University at Long Beach, Long Beach, CA 90840, USA*

^b *Department of Information Systems, College of Business Administration, California State University at Long Beach, Long Beach, CA 90840, USA*

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Abstract

Accounting students, while technically proficient, are often weak in, and apprehensive about, oral communication. In this paper, we illustrate how using “communicating-to-learn” strategies can improve students’ oral communication skills and strengthen their accounting abilities. We provide a series of four practical and classroom-tested assignments for improving students’ speaking skills without unduly increasing demands on course structure or grading. © 2004 Elsevier Ltd. All rights reserved.

1. Introduction

Accounting majors, while strong technically are often weak in language skills (Cheng & Saemann, 1997). Perhaps because of this imbalance in skills, numerous studies have found accounting students to be the most communication-apprehensive

* Corresponding author. Tel.: +1-562-985-5758; fax: +1-562-985-7586.

E-mail addresses: dgrace@csulb.edu (D.M. Grace), gilsdorf@csulb.edu (J.W. Gilsdorf).

¹ Tel.: +1-562-985-4553; fax: +1-562-985-4080.

of all business majors (Elias, 1999; Faris, Golen, & Lynch, 1999; Gilsdorf & McCroskey, 2000; Ruchala & Hill, 1994; Simons, Higgins, & Lowe, 1995; Stanga & Ladd, 1990).

Educators and employers recognize the importance of graduating accounting majors with strong communication skills. In particular, accountants must be adept at making oral presentations before groups if they hope to succeed in their profession (Hiemstra, Schmidt, & Madison, 1990).

While this may be unwelcome news for communication-apprehensive accounting students, even the most phobic individual can learn to make a respectable presentation. In the experience of the authors and of business communication teachers in general, a student's major hurdle in speaking is overcoming fear of failure. Making an effective presentation is more a matter of confidence than of brilliance.

This article offers practical classroom strategies for improving students' oral communication skills, while minimizing their apprehensiveness about speaking in front of a group. Our approach utilizes "communicating-to-learn" exercises that couple oral communication activities with accounting coursework. Our primary focus is helping students learn to convey technical accounting knowledge in ways that will be understood by non-technical audiences. The exercises we use are designed to minimize changes to existing course structure and grading approaches.

2. Structuring the assignment series

Oral communication skills can be improved by incorporating a set of four presentation tasks into the classroom, beginning with a very easy one and increasing to a task that is moderately challenging. The first and third presentations are short (about one minute each) and can be less formal; the second and fourth are longer (about five minutes each). Only three of these presentations need be graded, minimizing demands on instructors' time. We have successfully incorporated these assignments into junior and senior level accounting courses using no additional resources. Table 1 summarizes the four assignments.

This series of communicating-to-learn assignments is designed to help students overcome their initial fears of speaking in public while reinforcing their technical grasp of accounting. We utilize assignment sources available to every instructor

Table 1
Details of communication assignments

Oral communication assignments (OCA)	
OCA-1	One-minute self-introduction. Ungraded
OCA-2	Five-minute presentation of accounting exercise. Graded
OCA-3	One-minute response to instructor question. Graded
OCA-4	Five-minute summary of current business news feature. Graded

(textbook problems, newspaper and periodical articles) which need minimal course time to conduct and which do not require the use of outside consultants.

3. Exercise 1 – a one-minute self-introduction

3.1. Assignment

After calling roll the first day of class, the professor should pause and remind students that their class is a collection of unique individuals. To illustrate, the professor should ask each student to stand up, introduce herself or himself, and tell the class six unique things about herself or himself. Professors must emphasize they are looking for unique or unusual background experiences and facts. Unless instructors do so, nearly all students will announce they are accounting majors, recite facts revealing their similarity to classmates, and then sit down. Most students want to blend in at this point. While students have interesting attributes, most will grasp at camouflage unless dissuaded from so doing.

To steer this exercise in the right direction, the instructor should lead off and model the presentation by offering half a dozen facts about his or her professional and personal self which contributed to creating an interesting person and a marketable skill set. Then each student should rise and respond similarly.

As this exercise progresses, the instructor will probably notice a diminution of content. The first few speakers will talk at some length; then the presentations will gradually become shorter. If the instructor does not actively keep calling for “at least six facts” (and this can be done in a good-humored way), some shy person will squeak “My name is Jim and I am an accounting major” and try to sit down. It is important to keep the process moving, but to do so in a way that encourages each speaker. For example, we generally applaud each speaker when he or she is finished. Finally, the professor should not award points or a grade for the assignment. At the end of the exercise, the professor should tell students they have completed their first required presentation and thank them for their efforts.

3.2. Teaching note

This one-minute assignment in getting students to consider and speak of their unique qualities yields the following benefits:

- The activity breaks the ice for the class and for each individual, lowering student apprehensiveness about speaking to this group (and, by extension, to other groups) in the future.
- Students see others are valuable and impressive even if very different from themselves. While students with high people skills may already know this, technically competent but socially phobic accounting majors may not.
- The process engenders respect for what fellow students might be contending with in their daily lives.

- The assignment creates high interest and willingness to listen and actively engages students as an audience.

4. Exercise 2 – a five-minute presentation of an accounting exercise

4.1. Assignment

For the second presentation, students should be assigned an accounting problem, with the understanding that they will be required to present and explain their work before their classmates. Using a problem-based oral presentation often reduces the anxiety accounting students have with longer oral presentations, since the exercise relies on technical abilities – an area where accounting students generally feel comfortable. Yet this exercise also gently nudges students into the position of having to explain their technical mastery of the material to others. The presentation also provides the professor with insight into students' current levels of understanding.

The problems assigned should be selected to illustrate a complete concept and not a component. For example, in beginning financial accounting classes, students can be assigned problems requiring them to complete an accounting cycle starting with routine entries, then progressing through adjusting and closing entries to preparation of financial statements. In tax accounting classes, the problem can be determining the taxable income of a hypothetical taxpayer, given stipulated income and expense items.

It is important to stress that the problems should be simple and straightforward – the purpose of this assignment is to provide students with practice in constructing a “whole”, not a “part”, since beginning accounting students often have encapsulated or disconnected knowledge of the accounting process.

4.2. Teaching note

Requiring students to show their work to others and to verbally explain its solution assists the educational process in two respects: (1) It forces students to understand their assignment at a higher level in order to explain it to classmates, and (2) It enables instructors to ascertain students' grasp of material early in the course. The professor is able to “view” the students' current understanding of the material and to adjust subsequent classes to focus on problem areas while reducing time spent on areas students already understand.

Professors must employ a certain amount of patience and a willingness to reduce their control of the classroom for this exercise. Because students will be slower and more awkward in presenting materials, professors used to controlling the pace of presentation by lecturing and working problems themselves may initially find this approach frustrating. However, the act of learning is by definition a gradual process, often marked by wrong turns and readjustments as the learner moves toward mastery of the material.

5. Exercise 3 – a one-minute response to an instructor-posed question

5.1. Assignment

In this exercise, students sign up for a day when they will respond to an instructor's question on a concept from assigned readings. The question can be any reasonable element from the chapter covered that day. For example, the instructor can ask, "How and why is interest accrued? Explain the concept of accruing interest as though you were helping a client to understand it." Further examples might have financial accounting students explain the concept of depreciation and how it impacts the financial statements or tax accounting students illustrate how the basis of inherited or gift property is determined.

The professor should direct the student to think briefly of several points to make on the concept, then to speak for a minute. The student should briefly introduce the response, make the points, and then conclude. Another student can time the response by holding up a sign after one minute. While students must convey a credible understanding of the subject, the instructor should not expect perfection and should try to give all or most of the allotted points.

5.2. Teaching note

The point value of this one-minute talk should be relatively small, so less confident speakers do not suffer greatly if their performances are less than spectacular. Grading leniently is feasible because not many points are involved. Instructors need to keep in mind that this is as much a confidence-building exercise as an exercise in technical expertise: students should be "set up to succeed" – not to fail. Still, professors should tell students to sound professional; not casual.

This exercise, like its predecessor, grounds the student in the comfortable territory of technical knowledge, but again forces the student to communicate this knowledge to outsiders. The assignment gives the student practice in re-casting technical language in laymen's terms, while also providing the instructor with feedback on students' level of understanding.

6. Exercise 4 – a five-minute summary of a current business-related news feature

6.1. Assignment

For this assignment, students should select a recent article from a business periodical or newspaper. Articles on business trends and happenings are instructive, and many topics affect the accounting profession directly or indirectly. Current "problem companies" under investigation by the SEC may also be areas for presentation. To avoid duplication, students can reserve an article by E-mailing the professor its title, author, place of publication and date of publication, with the E-mail's date and time fixing the first claim.

Once they select an article, students should prepare a five-minute talk summarizing its main content and explaining the topic's relevance to business. Professors should remind students to talk without reading verbatim from notes. Even though the presentation is limited in time, professors should remind students that rehearsing presentations before class ensures more polished performances.

This presentation enables students to make connections between business news and classroom learning and nudges them toward reading better sources of business information. Many students ignore news coverage or, at most, catch the “infotainment” passing for news on TV or radio where coverage of business news is at best cursory and at worse negative and sensational.

Table 2
Time tested hints for polished presentations

Preparing the speech

1. *Prepare*: Take the time to prepare. Analyze the task and gather the needed information for a knowledgeable and useful response to the task
2. *Organize*: Have a brief introduction that defines the topic, indicates why it is important, and tells the audience the main points you will discuss. Devise good transitions from one main point to the next. Conclude by summarizing the main points and drawing any inferences that are warranted. Prepare a final sentence that conveys a “sense of an ending”, and deliver it in a firm, confident voice
3. *Use visual aids*: Prepare any visual aids you intend to use, whether transparencies or power point slides. Use a bold type font and at least 14–16 point type. Proof read for spelling errors, capitalization and grammar – remember that mistakes projected on a large screen will be very conspicuous!
4. *Rehearse*: Rehearse your presentation by speaking it aloud numerous times. Practice before a mirror and, if possible, have a family member or friend listen to you. Do not memorize, and do not read your speech – use only brief cues on notecards. Be energetic and sell your ideas with an expressive voice and appropriate facial expressions and gestures. Do not exceed your time limit – repeated practice will let you know if you have to cut material to fit the time. Practice letting yourself pause during the presentation without filling the pause with “uh”
5. *Be Positive*: Prepare to succeed. As you rehearse, remember:
 - (A) You are thoroughly prepared, the expert on your particular subject, a professional
 - (B) Audiences generally want the speaker to succeed. They're on your side
 - (C) It helps to tell yourself, “I like these people, and they are going to like what I say”

During the speech

6. *Make eye contact*: Look at friendly faces in various parts of the audience. Talk briefly to one face, then move your gaze to the next face, and so on. Feel as if you are conversing with individuals; not a crowd. If you concentrate on your message and on individual listeners, you will feel less self-conscious
 7. *Do not read*: Do not carry a written-out speech with you. This “crutch” will tempt you to read the talk and ignore the audience. Allow yourself only minimal memory cues, written on a few notecards
 8. *Breathe*: Breathe from the abdomen, not shallowly. Allow the pauses, without adding “uhs”
 9. *Keep going*: If you make a mistake, do not call attention to it or apologize; just keep going. Your audience will follow your lead. Usually, the audience notices a mistake only when a speaker makes much of it
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6.2. Teaching note

Communication-apprehensive students will speak better and more willingly when confident and worse when afraid. By providing a supportive atmosphere and being fairly generous in awarding points for oral assignments, a professor can increase student confidence. The number of points at stake for oral assignments should be small compared to those for exams and other proofs of technical expertise.

Recognizing that accounting instructors do not have class time to spend teaching the “how-to” of giving presentations, we have developed a list of practical suggestions for distribution to students. This list is presented in Table 2: Time tested hints for polished presentations.

Professors can also refer students wishing additional practice in making presentations to Toastmasters International at <http://www.toastmasters.org>. Virtually all members of Toastmasters are former shy violets who found a way to transform presentation fear into presentation facility. The organization’s website provides details on finding a Toastmasters chapter nearby where newcomers can observe presentations for as long as they wish before participating.

7. Conclusion

Improving students’ oral communication skills is important for helping them be successful in their careers as accountants. Numerous studies have documented practitioners’ dissatisfaction with communication skills of newly hired accountants (Morgan, 1997; Siegel & Sorensen, 1994; Sneed & Morgan, 1999; Stevens & Stevens, 1994). Students with marginal communication skills, if hired at all, may plateau early and low in the organization. Since the typical business communication class is not tailored to accountants (Maupin, 1993), accounting instructors need to supplement what students gain from those classes.

There may be a tendency for accounting professors to avoid thinking about students’ weak oral communication abilities. Instructors may be unwilling to find out how bad the news is and may overreact if early speeches disappoint them. However, confronting the problem is a necessary first step. Particularly in speaking, student confidence makes a major difference in ability to perform. In speaking, students improve with the practice our approach offers.

While we did not perform before–after testing for our assignments, other teaching researchers have performed some type of formal assessment of the selected means by which they introduced communication activities into accounting classes and found positive results (Borzi & Mills, 2001; Hirsch & Collins, 1988; Ruchala & Hill, 1994; Sergenian & Pant, 1998).

Introducing oral communication activities in one accounting course will not instantly turn weak communicators into strong ones. However, communication improvement is incremental and every bit helps. We have shown how accounting instructors can combine course content and oral communication activities without unduly disrupting course structure or increasing grading demands.

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